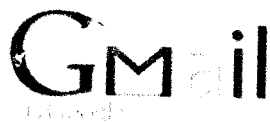


Exhibit 114



Mark 5-15-14 last \$ review

Jim Puder <jpuder@bellingham-marine.com>

To: "mark@westpointharbor.com" <mark@westpointharbor.com>

Mark,

The numbers changed slightly here, I had left out the deduct on your phones at G and H and some of the SF were slightly different. Please review and if we need to sit and go over this again I am willing to do so.

Jim

 **Mark 5-15-14 last \$ review.docx**
20K

Mark Sanders <mark@westpointharbor.com>
Draft To: Jim Puder <jpuder@bellingham-marine.com>
Cc: Mark Sanders <mark@westpointharbor.com>

Tue, May 20, 2014 at 11:47 AM

Jim;

In your analysis the additional \$8,114 is for temporary power to the Kai Concepts trailer which Brian installed at my request and is definitely included.

Likewise the \$22K for two abutments and the \$51K for Kai Concept engineering changes were agreed to and included.

I've not had a chance to isolate the replacement parts for the NexGen rework, but will do so.

Finally, I appreciate the alteration you made in your analysis, its a difficult situation for both of us.

To summarize, up the the January 2014 design changes to G,H, L,M docks, we were in agreement on current contract value with all CO's, and current contract balance. The two areas in which we disagree: pricing the last changes, and sources of the long delays in the project,.

The first is changing how ~~additions/deletions~~ to the design are accounted for. I've tracked progress and costs from the start using a format and cost schedule provided by BMI, and at each milestone we reviewed it to insure we concur, as follows:

July 24, 2010, BMI Dock Cost Analysis
August 9, 2010, BMI Dock Cost Analysis
December 9, 2010, BMI Dock Cost Analysis
December 21, 2010, BMI Dock Cost Analysis
March 1, 2011, BMI Dock Cost Analysis

March 23, 2011, revised BMI Dock Cost Analysis

January 24, 2014, BMI Dock Cost Analysis

January 27, 2014 revised BMI Dock Cost Analysis

The January 24, 2014, analysis included F dock changes and cost to completion, and you sent a letter of agreement.

On January 27, 2014, the analysis was updated for CO 07 and included itemized changes for Kai Concepts. As with CO 06 I expected a modest cost reduction since the dock area was reduced, and prepared an agenda for our March 13 meeting. You too prepared an analysis. For the first time you separated pile and float costs, and deleted items at a different rate than added items.

We discussed costs and I expected increased costs for new items (heavier docks, more power, .

[Quoted text hidden]

July 22, 2014

TO: Peter Lamirand

FROM: Mark Sanders

SUBJECT: 7/22/14 Checklist

Today I walked all of the docks and prepared the checklist below. I will follow up with another memo integrating the checklists I have developed in the past for a more comprehensive list for Bellingham.

DOCKS A/B

- ✓ Gangway needs cotter pins both top and bottom
- ✓ Landing float is sagging
- ✓ Sewer line not attached to water line on marginal walk from B to A

A/B Pump-out system – no way to close discharge – workmanship issue.

Check fire hose connections for corrosion A & B docks

Slip A-14 – sewer line not attached also fire hose corroded

Slip B-1 sewer line not attached – floating in slip

Slip B-23 sewer line not attached – floating in slip

Slip B-27 fire hydrant seal in water

Slip B-29 sewer line not attached

Slip B-31 sewer line not attached

DOCKS C/D/E

Marginal walk between C & D lighting conduit hanging down

Slip D-1 - marginal walk- sewer line not attached

Landing dock sagging

✓
HIT LIST
ITEMS

Chaise's open on end of docks allowing raccoon's and skunks access to the docks

Check all fire connections for corrosion

C-10 – finger sagging and twisted (previously reported)

C-24 IPY board on end of C-24 not attached

C-38 sewer line not attached

E-5 - 1/2 " electrical line in water

E19 – pipes hanging down in water

Docks N& P

Fire box connections check for corrosion – coupler out of water but pipe under water

DOCKS F/G/H

Sagging landing

Gangway needs cotter keys top and bottom

G-29 – no champer on hdpe

G-41 – unattached planks

F-3/F11/F23/F29/F33/F45 – sewer line not attached

F24 – HDPE finger end pulled out of concrete

F51 – finger cover board needs to be tightened up

F57 – cover board needs to be tightened

H26 –power meter inoperative. Gabby said he did not check them.

Launch Ramp

Fender board pulling away

! Gangway is riding on metal sliders (widen plates?)

Final "as-built" drawings for Redwood City and BCDC.